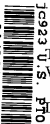


04/06/01



JCS23 U.S. PTO

THE COMMISSIONER OF PATENTS AND TRADEMARKS  
Washington, D.C. 20231

Our Ref: 1142-2/AMF  
Date: April 5, 2001

JCS986 U.S. PTO  
09/827310  
04/06/01

Dear Sir:

Transmitted herewith for filing is the patent application of

Inventor(s): Harry Chan and Elio Moy

Title: PIPE EXTRUSION DIE FOR MULTI-LAYER PIPE

Enclosed are:

- (X) Disclosure  
(X) Claims  
(X) Abstract  
(X) Formal drawings (4 sheets)  
(X) Declaration/Power of Attorney  
( ) Assignment(s)  
( ) Certified copy of the priority document(s)  
( ) Cheque in the amount of \$ to be applied as follows:

Filing fee \$ 661.00

THE FILING FEE HAS BEEN CALCULATED AS SHOWN BELOW:

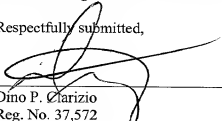
	No. Filed	No. Extra
Basic Fee		
Total Claims	54-20	34
Indep. Claims	3- 3	
( ) Multiple dependent claims presented		

Small Entity		OR	Large Entity	
RATE	FEE		RATE	FEE
	\$355.00	OR		\$710.00
x 9=	\$306.00	OR	x 18=	\$
x 40=	\$	OR	x 80=	\$
+135=	\$	OR	+270=	\$
TOTAL	\$661.00	OR	TOTAL	\$

(X) Applicant claims small entity status.

Please direct all correspondence and telephone inquiries to the undersigned at the address below.

Respectfully submitted,

  
Dino P. Clarizio  
Reg. No. 37,572  
(416) 971-7202, Ext. 225

Dimock Stratton Clarizio  
20 Queen Street West, Suite 3202, Box 102  
Toronto, Ontario, Canada M5H 3R3

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